ATTACHMENT 3

OFFICE OF THE STATE CONTROLLER 1998 CAFR FOOTNOTES - UNIVERSITY INDEX OF ATTACHED WORKSHEETS

ge	Worksheet	Footnote No.
	Significant Accounting Policies	
	Basis of Presentation	1 A
	Financial Reporting Entity	1 B
	Fund Structure and Basis of Accounting	1 C, 1 D
	Inventories	1 J
	Fixed Assets	1 K
	Stewardship, Compliance and Accountability	
	Fund Balance Deficit	3
	Detailed Notes	
	Fund Equity Restatement	16
	Restricted and Unrestricted Fund Balances	15
	Construction Commitments	18F
	Leases - Operating and Capital	6
	Annual Debt Service Requirements - Bonds and Notes Payable	7F
	Bond Defeasances	7H
	Residual Equity Transfers and Changes in Contributed Capital:	
	Instructions	
	Worksheet	17
	Other Notes	
	University Optional Retirement Program	9E
	Contingencies	18
	Subsequent Events	19
	Special Separation Allowance for Law Enforcement Officers:	
	Worksheet	9F
	Definitions and General Statute	
	Statistical Section	
	Revenue Bond Coverage	Table 5